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STATEMENT UNDER 37 C.F.R. § 3.73(b) AND  
POWER OF ATTORNEY

Polestar Capital Group, LLC, a Delaware limited liability company, states that it is the assignee of the entire right, title and interest in the patent applications identified below by virtue of Assignments from the inventor(s) to Polestar Capital Partners, LLC, which assignment was recorded at reel 010982/0799, and by an assignment from Polestar Capital Partners, LLC to Polestar Capital Group, LLC, executed concurrently herewith.

The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

Polestar Capital Partners, LLC and Polestar Capital Group, LLC, hereby revoke all previously granted powers of attorney with respect to these patent applications, and appoint the following as attorneys:

David E. Boundy, Reg. No. 36,461, Joel E. Lutzker, Reg. No. 29,406,  
Leonard S. Sorgi, Reg. No. 33,211, and Donna L. Angotti, Reg. No. 32,679,  
all of Schulte Roth & Zabel, 919 Third Avenue, New York, NY 10022

to prosecute these patent applications and to transact all business in the Patent and Trademark Office connected therewith. Please address all future correspondence and telephone calls relating to these applications to David E. Boundy, SCHULTE ROTH & ZABEL, 919 Third Avenue, New York, New York 10022, Phone (212) 756-2522, FAX (212) 593-5955.

POLESTAR CAPITAL PARTNERS, LLC

Dated: 6/10/02

By: 

Name: THEODOR R. ROSS

Title: MANAGING DIRECTOR

POLESTAR CAPITAL GROUP, LLC

Dated: 6/10/02

By: 

Name: THEODOR R. ROSS

Title: MANAGING DIRECTOR

## ASSIGNMENT

In consideration of good and valuable consideration paid to Polestar Capital Partners, LLC, a Delaware limited liability company (hereinafter, "Assignor"), by Polestar Capital Group, LLC, a Delaware limited liability company, having an office at 30 Montgomery Street, Suite 850, Jersey City, NJ 07302 (hereinafter, "Assignee"), the receipt whereof is hereby acknowledged, Assignor by these presents hereby sells, assigns, transfers, and sets over unto said Assignee the entire right, title, and interest in and to the invention or improvement in FINANCING OF TENANT IMPROVEMENTS, said invention as described and claimed in the application for Letters Patent of the United States of America, Serial No. 09/611,548, filed July 7, 2000, in and for the United States, and the entire right, title and interest in and to the application, including all treaty and convention rights and the right to sue for present, past, and future infringement, the same to be held and enjoyed by said Assignee, its successors, assigns, or other legal representatives, to the full ends of the terms for which all Letters Patents therefor may be granted, as fully and entirely as the same would have been held and enjoyed by the undersigned if this assignment and sale had not been made.

And by this covenant the undersigned Assignor will execute or procure any further necessary assurance of title to said invention and Letters Patent; and at any time, upon the request and at the expense of said Assignee, will execute and deliver any and all papers that may be necessary or desirable to perfect the title to said invention or any Letters Patents which may be granted therefor in said Assignee, its successors, assigns or other legal representatives, and, upon the request and at the expense of said Assignee, will execute any additional or divisional applications for patents for said invention, or any part or parts thereof, and for the reissue of any Letters Patents to be granted therefor, and will make all rightful oaths and do all lawful acts requisite for procuring the same or for aiding therein, without further compensation, but at the expense of said Assignee, its successors, assigns, or other legal representatives.


And the Commissioner of Patents and Trademarks is hereby authorized and requested to issue any and all Letters Patent of the United States for said invention to said Assignee.

POLESTAR CAPITAL PARTNERS, LLC

Dated: \_\_\_\_\_

6/10/02

By: \_\_\_\_\_

  
Name: THEODORE R. ROSS  
Title: MANAGING DIRECTOR